

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 20, between lines 27 and 28, begin a new paragraph and insert:
2 "SECTION 18. IC 6-1.1-11-3, AS AMENDED BY P.L.264-2003,
3 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 UPON PASSAGE]: Sec. 3. (a) Subject to subsections (e) and (f), an
5 owner of tangible property who wishes to obtain an exemption from
6 property taxation shall file a certified application in duplicate with the
7 county assessor of the county in which the property that is the subject
8 of the exemption is located. **Except as provided in section 5.5 of this**
9 **chapter**, the application must be filed annually on or before May 15 on
10 forms prescribed by the department of local government finance.
11 Except as provided in sections 1, 3.5, and 4 of this chapter, the
12 application applies only for the taxes imposed for the year for which the
13 application is filed.
14 (b) The authority for signing an exemption application may not be
15 delegated by the owner of the property to any other person except by
16 an executed power of attorney.
17 (c) An exemption application which is required under this chapter
18 shall contain the following information:
19 (1) A description of the property claimed to be exempt in
20 sufficient detail to afford identification.
21 (2) A statement showing the ownership, possession, and use of
22 the property.
23 (3) The grounds for claiming the exemption.

(4) The full name and address of the applicant.

(5) For the year that ends on the assessment date of the property, identification of:

(A) each part of the property used or occupied; and

(B) each part of the property not used or occupied;

for one (1) or more exempt purposes under IC 6-1.1-10 during the time the property is used or occupied.

(6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the township assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall direct the township assessor of the township in which the real property is located to:

(1) properly assess the real property; and

(2) notify the county assessor and county auditor of the proper assessment.

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

SECTION 19. IC 6-1.1-11-5.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 5.5. (a) The assessor of the county in which property is located shall, before June 16 of each year, mail a notice to the owner of the property if:**

(1) the owner has not applied for a tax exemption for that year; and

(2) a tax exemption for the property was in effect for the immediately preceding year based on an application filed by

1 the previous owner.

2 **(b) The notice under subsection (a) must:**

3 **(1) inform the owner:**

4 **(A) that the tax exemption is not transferrable from the**
5 **previous owner; and**

6 **(B) that the owner may file for exemption under**
7 **subsection (c); and**

8 **(2) identify the property by key number, if any, and a street**
9 **address, if any, or other common description of the property**
10 **other than a legal description.**

11 **(c) A property owner that receives a notice under subsection (a)**
12 **may file an application for exemption under section 3 of this**
13 **chapter for the year in which the notice is mailed not later than**
14 **fifteen (15) days after the date the notice is mailed."**

15 Page 111, between lines 6 and 7, begin a new paragraph and insert:

16 **"SECTION 92. [EFFECTIVE UPON PASSAGE] (a) A religious**
17 **institution may file an application under IC 6-1.1-11 before May**
18 **11, 2004, for exemption of one (1) or more parcels of real property**
19 **for property taxes first due and payable in 2002 if:**

20 **(1) the religious institution did not file an application under**
21 **IC 6-1.1-11 for exemption of the real property with respect**
22 **to property taxes first due and payable in 2002;**

23 **(2) the religious institution acquired the real property in**
24 **2000; and**

25 **(3) the real property was exempt from property taxes for**
26 **property taxes first due and payable in 2001.**

27 **(b) If a religious institution files an exemption application**
28 **under subsection (a):**

29 **(1) the exemption application is subject to review and action**
30 **by:**

31 **(A) the county property tax assessment board of appeals;**
32 **and**

33 **(B) the department of local government finance; and**

34 **(2) the exemption determination made under subdivision (1)**
35 **is subject to appeal;**

36 **in the same manner that would have applied if an application for**
37 **exemption had been timely filed in 2001.**

38 **(c) If an exemption application filed under subsection (a) is**
39 **approved, the religious institution may file a claim under**
40 **IC 6-1.1-26-1 with the county auditor for a refund for the payment**
41 **of property taxes first due and payable in 2002 with respect to the**
42 **exempt property.**

43 **(d) Upon receiving a claim for a refund filed under subsection**

1 (c), the county auditor shall determine whether the claim is
2 correct. If the county auditor determines that the claim is correct,
3 the auditor shall, without an appropriation being required, issue
4 a warrant to the claimant payable from the county general fund
5 for the amount of the refund due the claimant. No interest is
6 payable on the refund.

7 (e) This SECTION expires January 1, 2005."

8 Renumber all SECTIONS consecutively.

(Reference is to HB 1001 as printed November 18, 2003.)

Representative Avery